IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HON'BLE THE CHIEF JUSTICE MR.H.L.DATTU
&
THE HONOURABLE MR. JUSTICE K.T.SANKARAN

MONDAY, THE 28TH MAY 2007 / 7TH JYAISHTA 1929

WA.No. 1215 of 2007()

{IN W.P.(C)NO.14746/2007 OF THIS COURT}
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APPELLANTS/PETITIONERS:
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1. R.SUNIL VAKKATH VADAKKATHIL,
3 PADNAYARKULANGARA C,
KARUNAGAPPALLY.

2. KAHAR, ZAKKIR MANZIL,
KAPPIL P.O., KAPPIL.

BY ADVS. SRI.S.SOMAN & SMT.P.RAJATHA

RESPONDENTS/RESPONDENTS:
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1. INTELLINGENCE OFFICER,
COMMERCIAL TAXES, SQUAD NO.1, KOLLAM.

2. INSPECTING ASST. COMMISSIONER
(INTELLIGENCE) OFFICE OF THE IAC,
KOLLAM.

BY SPECIAL GOVERNMENT PLEADER SRI.V.V.ASOKAN

THIS WRIT APPEAL HAVING COME UP FOR ADMISSION ON 28/05/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

H.L. DATTU, C.J. & K.T. SANKARAN, J.

W.A. No.1215 of 2007

Dated this, the 28th day of May, 2007.

JUDGMENT

H.L. DATTU, C.J.

The appellants call in question the correctness or otherwise of the orders passed by the learned single Judge in W.P.(C)No.14746/07 dated 15.5.2007.

2. By the impugned order, the learned single Judge has rejected the writ petition and thereby refused to release the seized goods in favour of the appellants.

3. The matter was argued at length by the learned counsel for the appellants. On our suggestion, the learned counsel for the appellants submits that the appellants are prepared to deposit a sum of Rs.2,50,000/-, being the value of seized goods, with the respondents, subject to the final result in the proceedings that may be held by the respondents under Section 47(16) of the Kerala Value Added Tax Act.

4. In view of the submissions made by the learned counsel for the appellants, for the present, we need not have to go into the merits or demerits of the case of the appellants.

5. Accordingly, writ appeal is disposed of. The appellants are directed to comply with the following order :

(1) The appellants shall deposit a sum of Rs.2,50,000/- with the first respondent, within a week's time from today.

(2) If such deposit is made within the time granted by this court, the respondents shall release the goods seized from the vehicle bearing registration No.KL-04/C-5011 within two days thereafter.

(3) Liberty is reserved to the respondents to complete the proceedings under Sections 47(16) and 69(1) of the Kerala Value Added Tax Act, as expeditiously as possible, at any rate, within a month's time from the date of this court's order, after affording an opportunity of hearing to the appellants or to the person in charge of the vehicle.

All other contentions are left open. Ordered accordingly.

Sd/-
H.L. DATTU,
CHIEF JUSTICE.

Sd/-
K.T. SANKARAN,
JUDGE.

sk/

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P.S. To Judge